



# COUNTY OF LOS ANGELES

## DEPARTMENT OF PUBLIC WORKS

*"To Enrich Lives Through Effective and Caring Service"*

900 SOUTH FREMONT AVENUE  
ALHAMBRA, CALIFORNIA 91803-1331  
Telephone: (626) 458-5100  
[www.ladpw.org](http://www.ladpw.org)

ADDRESS ALL CORRESPONDENCE TO:  
P.O. BOX 1460  
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

March 2, 2006

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON  
ANNEXATION 37-23  
NEGOTIATED TAX EXCHANGE RESOLUTION  
SUPERVISORIAL DISTRICT 5  
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY  
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 37-23.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 37-23, approximately 12.79 acres of vacant land in the unincorporated area of the County of Los Angeles, known as Acton, to Los Angeles County Waterworks District No. 37, Acton.

### **Implementation of Strategic Plan Goals**

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 37, Acton, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Antelope Valley Resource Conservation District and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 37, Acton. The property tax transfers will become effective Fiscal Year 2006-07.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors  
March 2, 2006  
Page 3

**CONCLUSION**

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE  
Director of Public Works

MR:lm  
BDL2223

Enc.

cc: Chief Administrative Office  
County Assessor  
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY  
RESOURCE CONSERVATION DISTRICT, AND THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES  
RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS  
ANNEXATION 37-23, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 37, ACTON

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 37, Acton, County of Los Angeles Library, Road District No. 5, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Antelope Valley Resource Conservation District, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 to the Los Angeles County Waterworks District No. 37, Acton, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Los Angeles County Waterworks District No. 37, Acton, County of Los Angeles Library, Road District No. 5, County of Los Angeles Consolidated Fire Protection District, Antelope Valley Resource Conservation District, and Antelope Valley–East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-23 shall be allocated to the affected agencies as indicated in the enclosed worksheet (Exhibit A).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-23.

4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

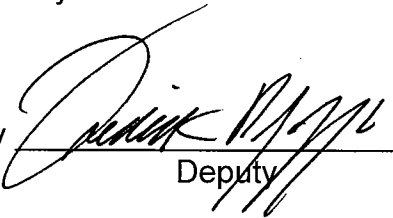
The foregoing Resolution was adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 2006  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 37, Acton.

JOANNE STURGES  
Acting Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By  \_\_\_\_\_  
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY  
RESOURCE CONSERVATION DISTRICT, AND THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES  
RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS  
ANNEXATION 37-23, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 37, ACTON

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 37, Acton, County of Los Angeles Library, Road District No. 5, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Antelope Valley Resource Conservation District, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, Road District No. 5, County of Los Angeles Consolidated Fire Protection District; Antelope Valley Resource Conservation District, and Antelope Valley–East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-23 shall be allocated to the affected agencies as indicated in the enclosed Worksheet.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-23.

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.



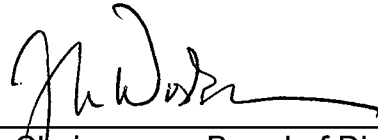
PASSED, APPROVED, AND ADOPTED this 15th day of September, 2005, by the following vote:

AYES: Jim Dodson, Leonard Griffin, Ann Gregg, and Steve Rodrigues

NOES:

ABSENT: Kathleen Burr

ABSTAIN:



\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Resource Conservation District

ATTEST:

  
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY  
RESOURCE CONSERVATION DISTRICT, AND THE BOARD OF DIRECTORS OF  
THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES  
RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS  
ANNEXATION 37-23, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 37, ACTON

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 37, Acton, County of Los Angeles Library, Road District No. 5, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Antelope Valley Resource Conservation District, and the Board of Directors of the Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The Los Angeles County Waterworks District No. 37, Acton, County of Los Angeles Library, Road District No. 5, County of Los Angeles Consolidated Fire Protection District; Antelope Valley Resource Conservation District, and Antelope Valley–East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-23 is approved and accepted.

2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-23 shall be allocated to the affected agencies as indicated in the enclosed Worksheets.

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-23.

4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

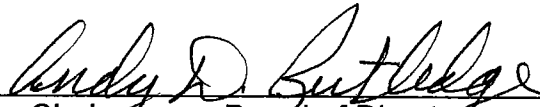
PASSED, APPROVED, AND ADOPTED this 13 day of September, 2005, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0

  
Chairperson, Board of Directors  
Antelope Valley-East Kern Water Agency

ATTEST:

  
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 37 ACTON  
049.80  
8925  
July 1, 2006  
37-23

Waterworks District # 37, Acton  
Based on their 2005-06 Tax Sharing Ratios

0.015205053

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.242553359	24.2553%	0.015205053	0.003688037	-0.003774818	0.238778541
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135474	0.0135%	0.015205053	0.000002060	0.000000000	0.000135474
3.01 LA COUNTY LIBRARY	0.028838346	2.8838%	0.015205053	0.000438489	-0.000438489	0.028399857
5.25 ROAD DIST # 5	0.007469534	0.7470%	0.015205053	0.000113575	-0.000113575	0.007355959
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.015205053	0.002825261	-0.002825261	0.182985410
7.31 L A C FIRE-FFW	0.005571917	0.5572%	0.015205053	0.000084721	0.000000000	0.005571917
30.10 L.A.CO.FL.CON.DR.IMP.DIST.MAINT.	0.002238946	0.2239%	0.015205053	0.000034043	-0.000034043	0.002204903
30.70 LA CO FLOOD CONTROL MAINT	0.012670999	1.2671%	0.015205053	0.000192663	-0.000192663	0.012478336
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.015205053	0.000000000	0.000000000	0.000000000
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.022755869	2.2756%	0.015205053	0.000346004	-0.000346004	0.022409865
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.015205053	0.000746540	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.015205053	0.002005207	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001679902	0.1680%	0.015205053	0.000025543	Exempt	0.001679902
400.21 CHILDREN'S INSTIL TUITION FUND	0.003334038	0.3334%	0.015205053	0.000050694	Exempt	0.003334038
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.032195167	3.2195%	0.015205053	0.000489529	Exempt	0.032195167
935.03 ACTON-AGUA DULCE UNIF SD	0.273770006	27.3770%	0.015205053	0.004162687	Exempt	0.273770006

049.80 Waterworks Dist # 37 ACTON

0.007724853

Total

100.0000%

-0.007724853

1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.